

Credit For Taxes Paid to
Another State or Country

1995

For the calendar year 1995, or fiscal year

beginning _____, 19____, and ending _____, 19____

Attach to your return

Name(s) as shown on Form 140, 140PY, 140NR or 140X	Your social security number	
	Spouse's social security number	

Part I Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 1995

(a)	Income item(s) description	(b)	Income taxable by Arizona which is also subject to tax in the other state or country	(c)	Income taxable by other state or country which is also subject to tax in Arizona
1	Total income subject to tax in both Arizona and the other state or country	1 (b)		1 (c)	

Part II Computation of Other State or Country Tax Credit (Read specific line instructions for Part II before completing this part.)

2	Arizona tax liability less any credits (except other state tax credit)	2		
3	Amount from Part I, line 1, column (b)	3		
4	Arizona income subject to tax - see instructions	4		
5	Divide the amount on line 3 by the amount on line 4 (100% maximum)	5		%
6	Multiply the amount on line 2 by the percent on line 5	6		
7	Income tax paid to (name of other state or country)..... See instructions	7		
8	Amount from Part I, line 1, column (c)	8		
9	Other state's or country's income subject to tax - see instructions page 3	9		
10	Divide the amount on line 8 by the amount on line 9 (100% maximum)	10		%
11	Multiply the amount on line 7 by the percentage on line 10	11		
12	Allowable credit for taxes paid to the above named other state or country.			
	Enter the lesser of line 6 or line 11 - see instructions	12		

NOTE: A separate form must be filed for each state or country for which a credit is claimed.

CAUTION

The following states prorate nonresident tax liability:

Arkansas, Colorado, Connecticut, Delaware, Iowa, Kansas, Maine, Minnesota, Missouri, Montana, Nebraska, New Jersey, New Mexico, New York, Ohio, Utah, Vermont, and West Virginia.

Therefore, if you are computing a credit for one or more of the above states, see the instructions for line 9 and the example following the line 12 instructions.